

# States with Non-Resident Withholding on Property Sales

- Alabama - 2008
- California - 2002
- Colorado - 1992
- Georgia - 1994
- **Hawaii – 1990**
- Maine - 1992
- Maryland - 2003
- Mississippi – 1991
- New Jersey - 2004
- New York - 2003
- **Oregon - 2007**
- Rhode Island – 1991
- South Carolina - 1995
- Vermont – 1989
- Delaware – 2010
- **Washington – 2003\***
- West Virginia - 2008

## Federal Withholding for Foreign Nationals Selling US Real Property Interests

Highlighted in "green" denotes a state located in the western United States

\* Excise tax collected at the time of the sale

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Prepared by the Department of Revenue